

THE PROVINCIAL SALES TAX ACT  
THE LIQUOR CONSUMPTION TAX ACT

REQUIREMENT TO COLLECT TAX AT  
CRAFT AND TRADE SHOWS IN SASKATCHEWAN

This notice has been prepared to assist you in understanding the application of Provincial Sales Tax (PST) and Liquor Consumption Tax (LCT). It is a general guide and not a substitute for the legislation.

*Changes to this Information Notice are indicated by a bar (|) in the left margin.*

## ADMISSIONS

Effective October 1, 2022, the Provincial Sales Tax (PST) applies to admissions to craft or trade shows in Saskatchewan. PST applies on the same basis as the GST for admissions and entertainment, therefore when tax applies for GST purposes PST also applies. PST does not apply to vendor or exhibitor registration fees or table/space rentals.

The event host or organizer is responsible for the collection and remittance of the applicable PST on admissions. However, if the event host or organizer qualifies as a small supplier for GST purposes and as such does not collect GST on taxable sales of admissions, entertainment and recreation, they are also exempt from the collection of PST on these sales. **The GST small supplier rules do not apply to and do not provide relief from the collection of PST on any other taxable sales or from the requirement to pay PST on taxable goods and services for own use.**

For further information, please refer to Information Bulletin [PST-76, Admissions, Entertainment and Recreation](#).

## VENDOR AND EXHIBITOR RESPONSIBILITIES

When a business or individual participates in a craft or trade show in Saskatchewan, they are required to collect Saskatchewan PST of 6 per cent on the sale of all taxable merchandise. Vendors who are not already licensed to report the tax may use the [Casual Return Form](#) to report and remit the tax collected.

**Vendors who regularly participate in craft or trade shows in Saskatchewan are required to register for a PST Vendor's Licence number. This includes businesses and individuals that usually operate from their home and otherwise qualify as Small Traders for PST. Small Traders are not exempt from PST registration, collection, and reporting requirements if they participate at craft or trade shows.**

See Information Bulletin [PST-5, Registration and Reporting Requirements](#) for additional information regarding the PST registration requirements and small trader guidelines.

## **EXEMPT SALES**

The following items are exempt from PST:

- Basic grocery items (see Information Bulletin [PST-2, Grocery, Convenience & Drug Stores](#))
- Books and magazines (see Information Bulletin [PST-9, Books, Magazines, Periodicals, Newspapers and Other Reading Materials](#))

## **COLLECTING THE TAX**

If your sales include GST and PST, the PST is calculated as follows:

$$\text{Saskatchewan Sales} \times 6/111 = \text{PST}$$

If your sales include the PST only, the PST is calculated as follows:

$$\text{Saskatchewan Sales} \times 6/106 = \text{PST}$$

Merchandise including adult and children's clothing, artwork and crafts, non-prescription drugs, vitamins, and food supplements are subject to tax.

Meals and other ready to consume prepared food, candy and snack foods, and non-alcoholic beverages are also subject to PST. For further information, please refer to Information Bulletin [PST-33, Restaurants, Caterers and Other Businesses Selling Prepared Food and Beverages](#).

Effective October 1, 2022, admissions, entertainment, and recreation are subject to PST, subject to the small supplier criteria as outlined above under "Admissions". For detailed information, please refer to Information Bulletin [PST-76, Admissions, Entertainment and Recreation](#).

Alcoholic beverages are not subject to PST but are subject to Liquor Consumption Tax (LCT) at a rate of 10 per cent on the total price paid by your customer, excluding GST. For further information regarding licensing, collection and remittance of LCT, please refer to Information Bulletin [LCT-1, Liquor Consumption Tax - General Information](#) (LCT cannot be submitted using a Casual Return Form).

Vendors participating in special events that sell tax included tickets/tokens to patrons that can be redeemed for either ready prepared food items, non-alcoholic beverages and/or alcoholic beverages are required to collect the applicable tax as shown in the following examples:

Food and Non-Alcoholic Beverages:

Tax included ticket price	\$ 4.00
PST due per ticket \$4 X 6/111 (based on 6% PST and 5% GST)	\$ 0.22

Alcoholic Beverages:

Tax included ticket price	\$ 4.00
LCT due per ticket \$4 X 10/115 (based on 10% LCT and 5% GST)	\$ 0.35

Unlicensed businesses and individuals are required to [File a Casual PST Return](#) online or complete and submit the [Casual Return Form](#), along with payment of the PST collected, within 30 days following the date of the show.

Businesses and individuals registered with a Saskatchewan PST Vendor's Licence number may remit the tax on their regular return form.

**If you have any questions or would like to request an information package that can be distributed to your craft or trade show vendors and exhibitors, please contact our office.**

**FOR FURTHER INFORMATION**

<u>Write:</u>	Ministry of Finance Revenue Division PO Box 200 REGINA SK S4P 2Z6	<u>Telephone:</u>	Toll Free 1-800-667-6102 Regina 306-787-6645
		<u>Email:</u>	<a href="mailto:sasktaxinfo@gov.sk.ca">sasktaxinfo@gov.sk.ca</a>

Internet: Tax bulletins, forms and information are available at [saskatchewan.ca/business-taxes](http://saskatchewan.ca/business-taxes).

Government website: [Saskatchewan.ca](http://Saskatchewan.ca)